മിസ്റ്റർ പി. വി. റാഫേൽ.—ഫയൽസുണ്ട്. അതെല്ലാം തിര ഞ്ഞെടുക്കുവാൻ സാധിച്ചില്ല. അതുകൊണ്ടാണ് ഇങ്ങിനെ മറു പടി പറഞ്ഞിരിയ്ക്കുന്നത്.

മിസ്റ്റർ പി. കുമരനെഴത്തശ്ശൻ.—ഈ റോഡ് ൻറെ -ലോ ൻവു -ലോ ഉണ്ടാക്കിയതാണോ. അതിനുശേഷം ഫാവു -ൽ രണ്ടു ഫർലാങ്ങ് മെറ്റൽ ചെയ്തിട്ടുണ്ടെന്നു പറയുന്നു. അതിൽ ഈ പ ത്തുകൊല്ലത്തിനകം വല്ല പണിയും ചെയ്തിട്ടുണ്ടോ ?

മിസ്റ്റർ പി. വി. റാഫേൽ.—വല്ലതും ചെയ്തിട്ടുണ്ടാവും. പ ക്ഷെ കായ്മയായിട്ടൊന്നും ചെയ്തിട്ടുണ്ടായിരിയ്ക്കയില്ല.

മിസ്റ്റർ പി. കുമരനെഴത്തശ്ശൻ.—മനുഷ്യർക്കു നടക്കുവാൻ അ റോഡിൽ വല്ല ഏർപ്പാടുകളും ചെയ്തുതരുമോ ?

മിസ്റ്റർ പി. വി. റാഫേൽ.—ഇക്കൊല്ലംതന്നെ ർ൦൦ രൂപാ യോളം അതിലേയ്ക്ക് അലോട്ടുമെൻറുണ്ട്. അതിൽ ഇപ്പോഴത്തെ കു റച്ചു പണി ചെയ്യുവാൻ അനുവദിച്ചു് വണ്ടികളും മനുഷ്യരും പോകുവാനുള്ള ഏർപ്പാടു ചെയ്തിട്ടുണ്ട്.

Profession tax to the Municipality—discontinuance of.

217. Mr. Popatlal Goverdhan Lalan—Will the Government be pleased to state—

(a) if they have received any representations from the resident rate-payers of Mattancheri and Ernakulam Municipalities requesting the Government to discontinue by legislation, collection of profession tax from them for reason that they are exercising profession, etc., within the limits of British Cochin and are therefore paying their profession to that Municipality;

(b) if so, what action have the Government taken so far to remedy the grievances;

(c) if the answer to sub-division (a) be in the negative, will the Government be pleased to state if they are aware of the fact as stated in the sub-division under reference ; if so, what action the Government intend to take in the matter of affording relief ?

Rama Varmha Tampuran.—(a) Yes.

(b) It has been ordered that the tax cannot be levied in such cases.

(c) No answer is necessary in view of the above.

Mr. Popatlal Goverdhan Lalan.—Will the Government be pleased to state on what date the order was issued?

Rama Varmha Tampuran.—The order is dated 9th July 1934.

Mr. Popatlal Goverdhan Lalan.—Will the Government be pleased to say whether it is mentioned that from such and such period it will be exempted?

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Rama Varmha Tampuran.—There is no question of exemption. This tax is not leviable under the rules and the Chairmen have been imformed of that.

Mr. P. Raman Menon.—Have amounts been collected under this head?

Rama Varmha Tampuran.—I want notice.

Mr. A. Eachara Menon.—Do the Government object to the imposition of tax on income from outside?

Rama Varmha Tampuran.—It is not a question of Government objecting. There is the Regulation and under the Regulation such and such actions are not correct. That information has been communicated to the Chairmen. The Government have no objection.

Mr. P. Raman Menon.—Is the tax levied even now?

Rama Varmha Tampuran.—I have no information. If one could infer one might reasonably presume that it has not been collected after this date.

Mr. P. Krishna Menon.—Is there any rule that those who are taxed with the municipal tax are not to pay income-tax?

Rama Varmha Tampuran.—That is not the question at all. The question is whether persons living within the municipal limits but who carry on their profession and earn money outside the municipality can be taxed or not under the Municipal rules. For example, a person whose house is in Mattancheri has his business at British Cochin. The question is whether the income derived from that business can be taxed.

Dr. A. R. Menon.—According to the definition, it is rather very difficult to decide.

Rama Varmha Tampuran.—We wanted expert opinion on that. That was taken and communicated to the Municipality. That is all what we have done. We have neither objected to it nor supported.

Mr. P. Krishna Menon.—May I know what exactly is the order?

Rama Varmha Tampuran.—The order is: "A copy of the letter of the Government Advocate is communicated to the Chairmen, Ernakulam and Mattancheri Municipalities for information. The Chairmen are informed that they cannot levy any tax in such cases."

Mr. P. Krishna Menon.—That is about the income derived from outside the municipal limits by persons residing in municipal limits. Is it so?

Rama Varmha Tampuran.—If the Hon'ble Member is so very particular I shall rather read a portion of it, because it is rather a complicated question. There is no use of proceeding on hypothetical grounds.

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This is the reference that we made to the Government Advocate. There, the question has been stated clearly: "The Chairmen of Ernakulam and Mattancheri Municipalities are now levying professional tax on those who reside in these municipalities but exercise their profession in British Cochin. Since these persons pay professional tax to the British Cochin Municipality, it is argued that they are exempt under the proviso to Explanation II to section 49 of the Municipal Regulation from paying the tax to Ernakulam and Mattancheri Municipalities. The Government Advocate is requested to report whether under existing provisions of the Regulation, a Municipality can collect the tax in such cases." That is the point at issue.

Work and wages—legislation to regulate.

218. **Mr. K. M. Ibrahim.**—With reference to Question No. 1, dated 31st July 1933, regarding the longest hours of work and smallest wages, will the Government be pleased to state what they have done to realise their remark 'some Regulations have to be passed' during the interval?

Mr. K. Achyuta Menon.—Government have not considered the question further, pending receipt of the report on the Economic and Industrial Survey.

Mr. K. M. Ibrahim.—Was not, Sir, a definite undertaking given on the occasion of the question under reference that the matter would be looked into independent of the Economic Survey.

Mr. K. Achyuta Menon.—I do not find any definite undertaking. I referred to that proceedings, and so far as I can see, there is no definite undertaking that they will look into the question independent of the Economic and Industrial Survey.

Mr. K. M. Ibrahim.—With reference to Government answer to Question No. 15, the Hon'ble Member for Kunnamkulam was asking, "Do the Government propose to continue the system of 12 hours till they get the report of the Economic Survey?" The answer first given was, "The Government have not considered that question." Then another question arose, "Will it be considered", the reply was, 'it can be considered.' Again the Hon'ble Member for Kunnamkulam put another question "Before the report of the Economic Survey report is received will it be considered?" The answer is, "Suggestions will be noted."

President.—What has that question to do with this question?

Mr. K. M. Ibrahim.—It is the same subject-matter. With reference to that answer, may I know whether the Government have not given a definite undertaking that the matter will be

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